PORTIONS OF L.S. 1 & 8 containing 56·775 ACRES sold by WALKER, BEATTIE & PEARCE to the ALBERTA STOCK YARDS Co. on the 1st JANUARY 1920. Consideration $2500.00 per Acre.

Statement showing what should have been the assessment based on the price sold for

Number	Year	1912	1913	1914	1915
2	Mill Rate as at the 31st Dec. of each year. Being 10% discount for payment prior to the 1st Oct. plus interest for three months which works out:- "Mill Rate X 0·918	11·47	17·22	19·05	13·43
3	Cash Value per acre as at 1st January of each year, based on the price obtained for it on January 1st 1920 Viz $2500.00 per Acre. Allowing Taxes at Mill-Rate as per #2 and interest	$ 1197·36	1300·08	1418·86	1551·8
4	Taxes per acre as at the 31st December of each year, being No 2 x No 3	$ 13·734	22·38	27·029	20·84
5	Taxes for 56·775 Acres, area of whole.	$ 779·75	1270·62	1534·57	1183·2
6	Total % to be added, based on 6% per annum from 1st Jan. 1913 to 30th April 1918 and from the latter date up to 1st Jan. 1920 at 8% per annum, not compounded.	43⅓%	37⅓%	31⅓%	25⅓%
7	Amount No 5 x No 6	$ 337·89	474·37	480·83	299·76
8	Amount as at 1st Jan. 1920 being No 5 + No 7	$ 1117·64	1744·99	2015·32	1383·01

TAXES AS DEMANDED BY THE CITY

9	Amount each year	$ 2086·88	4659·48	5136·48	2722·5
10	Amount on basis of No.6 No. 6 x No 9	$ 904·31	1739·54	1609·43	689·7
11	Total as at 1st January 1920 No 9 + No 10	$ 2991·19	6399·02	6745·91	3412·3
12	Total City Assessment	$ 185500	238500	238500	20272

EXIBIT B.

PORTIONS OF L.S. 1 & 8 containing 56.775 ACRES sold by WALKER, BEATTIE & PEARCE to the ALBERTA STOCK YARDS Co. on the 1st JANUARY 1920. Consideration $2500.00 per Acre.

Statement showing what should have been the assessment based on the price sold for

	1912	1913	1914	1915	1916	1917	1918	1919
Being 10% discount for payment prior to the 1st Oct. orks out:- "Mill Rate x 0.918	11.47	17.22	19.05	13.43	14.92	18.25	28.46	32.64
f each year, based on the price obtained for it Acre. Allowing Taxes at Mill-Rate as per #2 and interest	$ 1197.36	1300.08	1418.86	1551.85	1690.34	1843.58	2019.22	2238.19
r of each year, being No 2 x No 3	$ 13.734	22.38	27.029	20.841	25.220	33.645	57.467	73.055
e.	$ 779.75	1270.62	1534.57	1183.25	1431.87	1910.29	3262.69	4147.69
r annum from 1st Jan. 1913 to 30th April 1918 1920 at 8% per annum, not compounded.	43⅓%	37⅓%	31⅓%	25⅓%	18%	12%	6%	
	$ 337.89	474.37	480.83	299.76	257.74	229.23	195.76	0
No 5 + No 7	$ 1117.64	1744.99	2015.32	1383.01	1689.61	2139.52	3458.45	4147.69

AXES AS DEMANDED BY THE CITY

$ 2086.88	4659.48	5136.48	2722.59	4104.74	3488.71	3646.25	4154.04
No 9 $ 904.31	1739.54	1609.43	689.72	738.85	418.64	218.70	0
+ No 10 $ 2991.19	6399.02	6745.91	3412.31	4843.59	3907.35	3865.03	4154.07
$ 185500	238500	238500	202725	163540	130574	127950	127950

65 + N67	$ 1117.64	1744.99	2015.32	1383.01	1689.61	2139.52	3458.45	4147.69

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	$ 185500	238500	238500	202725	163540	130574	127950	127950

1912 to 1919 inclusive $ 15520.73
" " " " 24999.17
" " " " 17696.23
" " " " 36318.47
" " " " 14478.44
" " " " 18622.24

$ 2086.88 paid in Taxes in the 1st Oct. 1912 and
$ 2808.21 " " " before " " 1913.
1st Oct. 1912 to 1st Jan. 1920 = 7¼ Years.
" " 1913 " " " " = 6¼ "
Interest on these amounts at 4% each 6 Months.
$1 at above rate = $ 1.766 for 7¼ years. 2086.88 x 1.766 = $ 3685.43
$1 " " " = $ 1.698 " 6¼ " " " x 1.698 = $ 4768.34
Total $ 8453.77

based on the Net value, as at the 1st Jan. of each year. There should have been deducted from that, one half the taxes for the year. See No. 10 in Exibit "D"

8	Amount as at 1st Jan. 1920 being No 5 + No 7	$ 1117.64	1744.99	2015.32	1383.01

TAXES AS DEMANDED BY THE CITY

9	Amount each year	$ 2086.88	4659.48	5136.48	2722.59
10	Amount on basis of No.6 No. 6 x No 9	$ 904.31	1739.54	1609.43	689.7
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12	Total City Assessment	$ 185500	238500	238500	20272

Totals of No 5	1912 to 1919 inclusive	1912 to 1919 inclusive $ 15520.73
" " 9	" " " "	" " " " 24999.17
" " 8	" " " "	" " " " 17696.23
" " 11	" " " "	" " " " 36318.47
Difference between No. 5 & No 9		" " " " 14478.44
" " " 8 " " 11		" " " " 18622.24

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Total $ 8453.77

Note. It will be observed that Taxes are based on the Net value, as at the 1st Jan. of each year. There should have be
the amount of 6 months interest and one half the taxes for the year. See No. 10 in Exibit "D"

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EXIBIT B.

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7	Amount No 5 x No 6	$ 337.89	474.37	480.83	299.76	257.74	229.23	195.76	0
8	Amount as at 1st Jan. 1920 being No 5 + No 7	$ 1117.64	1744.99	2015.32	1383.01	1689.61	2139.52	3458.45	4147.69
	TAXES AS DEMANDED BY THE CITY								
9	Amount each year	$ 2086.88	4659.48	5136.48	2722.59	4104.74	3488.71	3646.25	4154.04
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Totals of No 5	1912 to 1919 inclusive	1912 to 1919 inclusive $ 15520.73
" " 9	" " " "	24999.17
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Difference between No. 5 & No 9	" " " "	14478.44
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